



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Atchison County

Fuel	The county does not properly monitor fuel use or reconcile fuel billings to fuel use records. Logs are kept for bulk fuel tanks for each road and bridge vehicle, but these logs are not used to reconcile to fuel purchased, and the road and bridge supervisor does not review the logs for reasonableness.
Property Tax System Access	Prior to May 2014, access to the property tax system was not adequately restricted. The County Collector had administrative access rights to the property tax system despite being responsible for collecting tax monies, which created the possibility of unauthorized changes to property tax records. When we discussed this with the County Collector, she had the software programmer change the access rights so she does not have the ability to change property tax records.
Prosecuting Attorney Segregation of Duties	The Prosecuting Attorney has not adequately segregated accounting duties or performed a supervisory review of accounting records. The Prosecuting Attorney's secretary is primarily responsible for receipting, recording, and transmitting monies received with no supervisory review. Proper segregation of duties or an independent or supervisory review is necessary to ensure transactions are accounted for properly and assets are safeguarded.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov